Exhibit "A"

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Adv. Pro. No. 08-01789 (SMB)

Plaintiff-Applicant,

SIPA LIQUIDATION

v.

BERNARD L. MADOFF INVESTMENT

SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

ESTATE OF RICHARD S. POLAND; and PHYLLIS POLAND-FERRITER, in her capacity as Personal Representative of the Estate of Richard S. Poland,

Defendants.

(Substantively Consolidated)

Adv. Pro. No. 10-04633